

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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FIRSTBANK PUERTO RICO,	:	
	:	
Plaintiff,	:	09 Civ. 10317 (GBD)
	:	
- against -	:	
	:	
BARCLAYS CAPITAL INC.,	:	
	:	
Defendant.	:	
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DECLARATION OF ARI D. MACKINNON

Pursuant to 28 U.S.C. § 1746, Ari D. MacKinnon declares as follows:

1. I am an associate of the law firm of Cleary Gottlieb Steen & Hamilton LLP, counsel for defendant Barclays Capital Inc. ("Barclays"). I am a member of the Bar of this Court.
2. I submit this Declaration in support of Barclays' motion to refer this action to the Bankruptcy Court.
3. I attach true and correct copies of the following documents as Exhibits A through K hereto:

<u>Exhibit</u>	<u>Document</u>
A	Asset Purchase Agreement, dated September 16, 2008, and attached as Exhibit A to the Notice of Filing of Purchase Agreement Approved by Order Under 11 U.S.C. §§ 105(a), 363, and 365 and Federal Rules of Bankruptcy Procedure 2002, 6004 and 6006 Authorizing and Approving (A) The Sale of Purchased Assets Free and Clear of Liens and Other Interests and (B) Assumption and Assignment of Executory Contracts and Unexpired Leases (D.I. 280 in <u>In re Lehman Brothers Holdings Inc.</u> , No. 08-13555 (JMP) (Bankr. S.D.N.Y.)).
B	Clarification Letter Agreement, dated September 20, 2008, and attached as Exhibit C to the Notice of Filing of Purchase Agreement Approved by

<u>Exhibit</u>	<u>Document</u>
	Order Under 11 U.S.C. §§ 105(a), 363, and 365 and Federal Rules of Bankruptcy Procedure 2002, 6004 and 6006 Authorizing and Approving (A) The Sale of Purchased Assets Free and Clear of Liens and Other Interests and (B) Assumption and Assignment of Executory Contracts and Unexpired Leases (D.I. 280 in <u>In re Lehman Brothers Holdings Inc.</u> , No. 08-13555 (JMP) (Bankr. S.D.N.Y.)).
C	Order Under 11 U.S.C. §§ 105(a), 363, and 365 and Federal Rules of Bankruptcy Procedure 2002, 6004 and 6006 Authorizing and Approving (A) The Sale of Purchased Assets Free and Clear of Liens and Other Interests and (B) Assumption and Assignment of Executory Contracts and Unexpired Leases, dated September 19, 2008 (D.I. 258 in <u>In re Lehman Brothers Holdings Inc.</u> , No. 08-13555 (JMP) (Bankr. S.D.N.Y.)).
D	Order Approving, and Incorporating by Reference for the Purposes of this Proceeding, an Order Authorizing the Sale of Purchased Assets and Other Relief in the Lehman Brothers Holdings, Inc. Chapter 11 Proceeding, dated September 19, 2008 (D.I. 3 in <u>SIPC v. Lehman Brothers Inc.</u> , Adv. Proc. No. 08-1420 (JMP) (Bankr. S.D.N.Y.)).
E	Motion to Dismiss Hearing Transcript, dated April 29, 2010.
F	Form 10-K of First Bancorp., filed on March 2, 2010 (excerpt).
G	Notice of Hearing on Motion of FirstBank Puerto Rico Pursuant to Fed. R. Bankr. P. 2004(A) for Limited Discovery from Debtors Lehman Brothers Special Financing Inc. and Lehman Brothers Holdings Inc., dated July 24, 2009 (D.I. 4485 in <u>In re Lehman Brothers Holdings Inc.</u> , No. 08-13555 (JMP) (Bankr. S.D.N.Y.)).
H	Letter from Lindsee P. Granfield, dated February 9, 2010.
I	Letter from Jeffrey A. Mitchell, dated February 16, 2010.
J	Order Directing Appointment of an Examiner Pursuant to Section 1104(c)(2) of the Bankruptcy Code, dated January 16, 2009 (D.I. 2569 in <u>In re Lehman Brothers Holdings Inc.</u> , No. 08-13555 (JMP) (Bankr. S.D.N.Y.)).
K	Notice of Filing Unredacted Volume 5 of Examiner's Report, dated April 14, 2010 (D.I. 8307 in <u>In re Lehman Brothers Holdings Inc.</u> , No. 08-13555 (JMP) (Bankr. S.D.N.Y.)) (excerpt).

I declare under penalty of perjury that the foregoing is true and correct.

Executed on May 28, 2010, in New York, New York.



ARI D. MACKINNON